

2002 MICHIGAN Single Business Tax Notice of No SBT Return Required

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

- ▶ 1. This notice is for calendar year **2002** or for the following tax year

Beginning Date
month year
 2002

Ending Date
month year

2. Name (including DBA), Address, City, State, ZIP

- ▶ 3. Federal Employer ID No. (FEIN) or TR No.

4. Enter the gross receipts.

Tax periods less than 12 months must be annualized, see instructions.

If the business is taxable in another state, use apportioned gross receipts and attach Form C-8000H.....

4. _____

5. Enter the recapture of capital acquisition deduction, and attach Form C-8000D

5. _____

6. **Adjusted Gross Receipts.** Add lines 4 and 5

▶ 6. _____

7. Enter the business income for the taxable year

▶ 7. _____

8. Check this box if adjusted gross receipts, on line 6, are less than \$250,000 **and** this situation is expected to continue or if the business discontinues. If this box is checked, this SBT account will be made inactive. If gross receipts plus recapture are \$250,000 or more, an *SBT Annual Return* (Form C-8000 or C-8044) must be filed, even if no tax is owed.

▶ 8. ☐

9. Check this box to prevent future mailing of this book

▶ 9. ☐

If the amount on line 6 is \$250,000 or more, an annual return must be filed.

SIGNATURE, DECLARATION AND AUTHORIZATION

TAXPAYER'S DECLARATION

I declare under penalty of perjury that this C-8030 is true and correct to the best of my knowledge.

I authorize Treasury to discuss my return with my preparer. ☐ Yes ☐ No

Taxpayer's Signature

Date

Taxpayer's Name Printed

Title

PREPARER'S DECLARATION

I declare under penalty of perjury that this C-8030 is based on all information of which I have any knowledge.

Preparer's Signature

Preparer's Name Printed

Date

Business Address, Phone and Identification Number

Attach all applicable schedules and mail to:

Michigan Department of Treasury
P.O. Box 30059
Lansing, MI 48909

Corporations : Attach a copy of U.S. 1120, 1120A, or

1120S, pages 1 - 4. If filing as part of a consolidated federal return, attach a proforma or consolidated schedule.

Individuals & Fiduciaries : Attach copies of U.S. 1040, Schedule C, C-EZ, D and E and 4797.

Partnerships : Attach copies of U.S. 1065, pages 1 - 4 and 8825.

Limited Liability Companies : Attach appropriate schedules shown above based on federal return filed.

www.michigan.gov/treasury

Instructions for C-8030

Notice of No SBT Return Required

This form can now be filed on the Internet. See the Michigan Department of Treasury Web site at: www.michigan.gov/treasury.

Purpose: To notify Treasury that your tax situation does not require you to file an *SBT Annual Return*. This notice does not constitute a return, and does not affect the statutory limitation period for refunds or assessments.

If you are registered for SBT and your adjusted gross receipts are less than \$250,000, you may file this form to notify Treasury that you do not need to file an annual return. ***If you expect this situation to continue***, check box 8 and we will make your SBT account inactive. You will not receive future forms and instruction mailings. You will not need to file any future SBT forms unless your adjusted gross receipts become \$250,000 or more.

① **Important:** For further information about gross receipts, see Notice to Single Business Tax Filers on page 2 of the SBT booklet.

If you are a member of an affiliated group, a controlled group of corporations or an entity under common control, the group must sum its members' adjusted gross receipts on Form C-8010AGR to determine if members of the group need to file. Do not include members whose adjusted gross receipts are less than \$100,000; these members are not required to file an SBT return and can discontinue their accounts by contacting the Treasury Registration Section at 517-636-4660. Attach Form C-8010AGR if applicable.

Note: You must file a complete annual return (C-8000 or C-8044) instead of this form if any of the following conditions exist.

- Your adjusted gross receipts are \$250,000 or more.
- You are due a refund (see below).
- You are reporting a business loss or an ITC.
- You are using a business loss carry forward from preceding year(s).

Refunds. If you need to claim a refund of payments made, you may file an *Single Business Tax Simplified Return* (Form C-8044) even if you don't meet the qualifying criteria listed for that form. If you are apportioning gross receipts, reporting a business loss or using a business loss carry forward, file a *Single Business Tax Annual Return* (Form C-8000) to claim your refund.

Line-By-Line Instructions

Lines not listed are explained on the form.

Line 1, Taxable Year. If you operate on a fiscal year, enter the beginning and ending dates, month and year,

of your annual accounting period. For periods less than 12 months, enter the beginning and ending dates that correspond to the taxable period you reported to the IRS.

Line 3, Account Number. Use your federal employer identification number (FEIN) or the Michigan Treasury (TR) number assigned. Be sure the same account number is used on all attached forms.

Line 4, Gross Receipts. Use the checklist on page 11 of the SBT instruction booklet as a guide to be sure you have totalled your receipts correctly. Use the worksheet on page 16 of the booklet to determine your gross receipts.

If your tax year is less than 12 months, you must annualize your gross receipts to see if you are eligible to file this form. To annualize, multiply your gross receipts by 12 and divide by the number of months in which you had business activity. Enter this amount on line 4 and write **annualized** above it. See page 6 of the SBT booklet for full annualizing instructions.

Line 5, Recapture of Capital Acquisition Deduction. If during the tax year you disposed of any depreciable real or personal property purchased in a tax year beginning before January 1, 2000, or moved outside of Michigan depreciable property purchased in a tax year beginning after December 31, 1996 and before January 1, 2000, enter your recapture of capital acquisition deduction from Form C-8000D.

Line 7, Business Income. Use the worksheet on page 16 of the SBT booklet to determine your business income.

Line 8. Check this box if your adjusted gross receipts are less than \$250,000 and you expect this situation to continue, or if you have discontinued. If you check this box, your SBT account will become inactive and you will not receive future forms and instruction mailings. If, during the course of doing business, your adjusted gross receipts become \$250,000 or more, you must contact the Treasury Registration Section at 517-636-4660 and begin filing returns.

Line 9. Check this box if you do not want a book mailed to you in the future. We will remove your name from our mailing list.

Reminder: You must sign and date this form. If someone else has prepared this C-8030 they must also sign and date it.

Mail this form and all applicable schedules to:

**Michigan Department of Treasury
P.O. Box 30059
Lansing, MI 48909**